

**What is claimed is:**

1. An isolated polypeptide comprising SEQ ID NO:2.
- 5        2. An isolated polypeptide variant having lipase/acetyltransferase activity wherein amino acids at positions 190-390 are at least 96% identical to those present in SEQ ID NO: 2, said polypeptide optionally comprising an additional polypeptide sequence and optionally being glycosylated.
- 10       3. The isolated polypeptide of claim 1 consisting of SEQ ID NO: 2, said polypeptide having lipase/acetyltransferase activity.
4. The polypeptide of claim 1, which is glycosylated.
- 15       5. The isolated polypeptide of claim 2, which is glycosylated.
6. The polypeptide of claim 1 comprising an additional peptide sequence.
7. The polypeptide of claim 6, wherein said additional peptide encodes a marker.
- 20       8. The polypeptide of claim 6, having the sequence of SEQ ID NO: 4, wherein said additional peptide sequence comprises a his tag.
9. The polypeptide of claim 8 which is a variant and possesses between 49-80%  
25       identity with SEQ ID NO: 4.
10. The polypeptide of claim 8, which is glycosylated.
11. A deletion mutant of the polypeptide of claim 1, said mutant having  
30       lipase/acetyltransferase activity.

12. An insertion mutant of the polypeptide of claim 1, said mutant having lipase/acetyltransferase activity.

13. A derivative of the polypeptide of SEQ ID NO: 1.

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14. A polypeptide encoded by a homolog of SEQ ID NO:1, said polypeptide having at least one antigenic determinant in common with the antigenic determinants present in SEQ ID NO: 2.

10 15. The polypeptide of claim 1, which is isolated from a microorganism.

16. The polypeptide of claim 15, wherein said microorganism is a fungus.

15 17. The polypeptide of claim 16, wherein said fungus is selected from the group consisting of *Candida parapsilosis*, *Candida antarctica*, (*Trychosporon oryzae*, *Pseudozyma antarctica*), *Candida glabrata*, *Candida albicans*, *Candida maltosa*, *Candida tropicalis*, *Candida viswanathii*, *Issatchenkia orientalis* (*Candida krusei*, *Kluyveromyces marxianus* (*C. kefir*, *C. pseudotropicalis*), *Pichia guilliermondii* (*Candida guilliermondii*), *Geotrichum candidum*, *Fusarium solani* and *Aeromonas aerophila*.

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18. An isolated nucleic acid encoding a polypeptide comprising SEQ ID NO: 2 having lipase/acetyltransferase activity.

25 19. The nucleic acid of claim 18, having SEQ ID NO: 1.

20. A nucleic acid variant of the nucleic acid claimed in claim 18, said variant encoding a protein having lipase/acetyltransferase activity and being between 49-99% identical to SEQ ID NO: 1.

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21. The nucleic acid variant of claim 20, said variant comprising sequences that are at least 96% identical to the codons encoding amino acids at positions 190-390 in SEQ ID NO: 2.

5           22. The nucleic acid of claim 18, comprising sequences that encode a marker.

23. The nucleic acid of claim 22 comprising sequences encoding a his tag and having the sequence of SEQ ID NO: 3.

10           24. A nucleic acid variant of sequence claimed in claim 23, said variant having at least 49-80% identity to SEQ ID NO: 3.

25. An isolated host cell comprising a sequence selected from the group consisting of SEQ ID NO: 1 and SEQ ID NO: 3 or variants thereof.

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26. The host cell of claim 25, which is a fungus.

27. The host cell of claim 26, which is a fungus selected from the group consisting of *Candida parapsilosis*, *Candida antarctica*, (*Trychosporon oryzae*,  
20 *Pseudozyma antarctica*), *Candida glabrata*, *Candida albicans*, *Candida maltosa*, *Candida tropicalis*, *Candida viswanathii*, *Issatchenkia orientalis* (*Candida krusei*, *Khuyveromyces marxianus* (*C. kefir*, *C. pseudotropicalis*), *Pichia guilliermondii* (*Candida guilliermondii*), *Geotrichum candidum*, *Fusarium solani* and *Aeromonas aerophila*.

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28. An isolated host cell transformed with a nucleic acid sequence selected from the group consisting of SEQ ID NO: 1 and SEQ ID NO: 3.

29. The host cell of claim 28, which is a fungus.

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30. The host cell of claim 29, which is a fungus selected from the group consisting of *Candida parapsilosis*, *Candida antarctica*, (*Trychosporon oryzae*, *Pseudozyma antarctica*), *Candida glabrata*, *Candida albicans*, *Candida maltosa*, *Candida tropicalis*, *Candida viswanathii*, *Issatchenkia orientalis* (*Candida krusei*,  
5 *Kluyveromyces marxianus* (*C. kefir*, *C. pseudotropicalis*), *Pichia guilliermondii* (*Candida guilliermondii*), *Geotrichum candidum*, *Fusarium solani* and *Aeromonas aerophila*.

10 31. A vector comprising the nucleic acid of claim 18.

32. A vector comprising the nucleic acid of claim 23.

33. The vector of claim 32, selected from the group consisting of a cloning vector, and an expression vector.

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34. The vector of claim 32, selected from the group consisting of a cloning vector, and an expression vector.

20 35. A method for the production of a polypeptide having lipase/acetyltransferase activity comprising:

- a) providing a host cell;
- b) contacting said host cell with a nucleic acid encoding a polypeptide having lipase/acetyltransferase activity, under conditions wherein said nucleic acid is expressed and said polypeptide is produced; and  
25 c) isolating said polypeptide.

36. The method of claim 35, wherein said polypeptide comprises SEQ ID NO:2 or variants thereof.

30 37. The method of claim 35, wherein said nucleic acid is selected from the group consisting of SEQ ID NO: 1 and SEQ ID NO: 3 and variants thereof.

38. The method of claim 35, wherein said polypeptide is selected from the group consisting of SEQ ID NO: 2, SEQ ID NO: 4 and variants thereof.

5           39. The method of claim 35, wherein said polypeptide is glycosylated.

40. The method of claim 36, wherein said variant of SEQ ID NO: 2 is 96% identical to amino acids 190-390 of SEQ ID NO:2.

10           41. A polypeptide as isolated in claim 35, which catalyzes a reaction selected from the group consisting of alcoholysis of esters, alcoholysis of thio esters, thiolysis of esters, aminolysis of an ester with hydroxylamines or hydrazines, reaction of an ester with hydrogen peroxides and enantioselective synthesis of esters, thioesters, and lactones by alcoholysis.